

HALL COUNTY BOARD OF EQUALIZATION MEETING FEBRUARY 25, 2003

The Hall County Board of Equalization met February 25, 2003, by published call and from regular session.

9:25 a.m. Jeffries made a motion and Eriksen seconded to go into a board of equalization meeting. Arnold, Eriksen, Humiston, Hartman, Jeffries, Lancaster and Rye all voted yes and none voted no. Motion carried.

MEMBERS PRESENT – Members present were Scott Arnold, Jim Eriksen, Bob Humiston, Bud Jeffries, Pamela Lancaster and Bob Rye. Richard Hartman was absent.

EXEMPTION APPLICATION GOODWILL INDUSTRIES OF GREATER NEBRASKA – Deputy County Treasurer Jane Allen presented the exemption application for Goodwill Industries of Greater Nebraska, 1804 South Eddy, Grand Island, Nebraska for two 1990 Great Dane trailers. These trailers are to be used for collection and hauling donations. County Treasurer Doris Mason recommended approval under Nebraska State Statute 77-202.

Arnold made a motion and Jeffries seconded to approve the exemption application. Arnold, Eriksen, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no with Hartman absent. Motion carried.

COUNTY ASSESSOR JAN PELLAND TAX CORRECTION NOTICES – County Assessor Jan Pelland presented the tax correction notices #2817 to #2837 requesting the Chair to initial them.

Jeffries made a motion and Arnold seconded to authorize the chair to initial tax correction notices #2817 to #2837. Arnold, Eriksen, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no with Hartman absent. Motion carried.

REQUEST FOR EXEMPTION STATUS FROM CALVARY APOSTOLIC CHURCH – County Assessor Jan Pelland stated that she received a letter from Calvary Apostolic Church requesting an exemption. She stated that an application for continued use must be filed by December 31 of each year and if it was not received by that date it was denied. Several years ago the law was changed to allow a six-month window to file, but the county could impose a \$100.00 penalty for each month that the application was filed late. Jan stated that her office sends reminder notices in November for people to file the applications and they also attempt to call people to send in the exemption applications. They followed this procedure and contacted the church in November of 2000 but they did not send in the application. A new minister came in 2002 and noticed that the taxes were for sale and called the County Treasurer, but there is nothing that she could do to remove them from the tax sale. Jan stated that she did not receive an application in 2000 or 2001 so she cannot allow the exemption request. If there isn't an application the board cannot go back in time. She read the letter from the Minister of the Church asking the county board to pardon the taxes. Jan stated that she did do a tax list correction because the church is located on two lots and it was taxed on both lots.

9:35 a.m. the board of equalization meeting was recessed for the bid opening.

10:00 a.m. Returned to the board of equalization meeting – Arnold questioned if the board would have any leeway to grant the exemption. He would like to help them.

Jan stated that there is no paperwork for 2000 and 2001 requesting the exemption so she has nothing to go on. If the board would grant the exemption this would be a disservice to the people that have been assessed penalties in the past. She stated that this year they had 100% compliance with the applications. Discussion was held on how the board could assess a penalty. Lancaster stated that she would like to help the church but she did not know how the board could go back in time.

Jeffries stated that he questioned the number of exemptions that are filed but there should be a way that this could be worked out.

Eriksen stated the board needs to look at this. If they filed in the six-month window the board could assess the penalty. Jan stated they did not file at all. She stated that the minister talked to Doris Mason County Treasurer and she stated that she would announce at the sale that this was church property so no one would buy the taxes. It has been advertised so it cannot be pulled off of the sale.

Lancaster appointed a committee to work on this and come back at the next meeting. Jeffries, Eriksen and Arnold will serve on the committee.

Eriksen questioned what the board could do and Jan stated she did not know of any way they could approve the exemption because they did not file. Jan stated that there has been a bill introduced that will require all exempt property to have a value.

Jeffries made a motion and Eriksen seconded to go out of the board of equalization meeting.

10:10 a.m. returned to regular session.

Marla J. Conley Hall County Clerk